

## [CHAPTER 448.]

## AN ACT

Authorizing the erection of a memorial to those who met their death in the wreck of the dirigible Shenandoah.

May 22, 1936.  
[H. R. 10644.]  
[Public, No. 614.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and he is hereby, authorized and directed to erect near Ava, Ohio, on the spot where the Shenandoah fell, a suitable tablet or marker to commemorate the heroic services rendered by Commander Landsdowne and other members of the crew who died when the Navy dirigible Shenandoah was destroyed.

Dirigible "Shenandoah."  
Erection of memorial to dead in wreck of, authorized.  
Location.

SEC. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$2,500 to carry out the provisions of this Act.

Appropriation authorized.

Approved, May 22, 1936.

## [CHAPTER 449.]

## AN ACT

To authorize the Secretary of War to grant to the city of Buffalo, New York, the right and privilege to occupy and use for sewage-disposal facilities part of the lands forming the pier and dikes of the Black Rock Harbor improvement at Buffalo, New York.

May 26, 1936.  
[S. 4317.]  
[Public, No. 615.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in addition to the grant made by the Secretary of War to the city of Buffalo pursuant to the Act of Congress entitled "An Act making appropriations for the construction, repair, and preservation of certain public works on rivers and harbors and for other purposes", approved February 27, 1911, for the purpose of establishing a public park and landing facilities on that part of the structure known as Bird Island Pier on Niagara River lying north of Albany Street extended, in the city of Buffalo, New York, and forming a part of Black Rock Harbor improvement and the lands of the United States under water on both sides of said pier to the established harbor lines, subject to the terms, conditions, and stipulations in said grant specified, the Secretary of War is authorized to grant to the city of Buffalo, New York, also the right and privilege of occupying said lands and lands under water, and also the lands owned by the United States on the west side of Black Rock Canal, described as follows: Beginning at a point where the northerly line of property formerly owned by William H. Slade, or that line extended, intersects the United States Government property line (formerly New York State Blue Line); thence easterly parallel to the line forming the northeasterly boundary of lands heretofore granted to the city of Buffalo by the United States and known as Bird Island Pier until a point is reached in direct prolongation of the easterly boundary line of said last mentioned lands; thence southwesterly in direct line with said easterly boundary of said lands to the northeasterly corner of said lands heretofore conveyed to the city of Buffalo by the United States; thence westerly along the northeasterly boundary of said Bird Island Pier lands to said United States Government property line; thence northeasterly along said last mentioned line to the place of beginning, or so much thereof as may be necessary, for use either by the city of Buffalo or by the Buffalo Sewer Authority (created by chapter 349 of the Laws of the State of New York of 1935) for sewage-disposal facilities, on such terms, conditions, and stipulations as he may deem expedient and equitable and necessary for the protection of all the interests of the United States in and to said

Buffalo, N. Y.  
Right to use certain land for public purposes, granted to.  
Vol. 36, p. 935.

Description.

*Proviso.*  
State sanction.

premises: *Provided, however,* That the city of Buffalo shall have secured the sanction and consent of the State of New York through its constituted agencies.

Approved, May 26, 1936.

[CHAPTER 450.]

AN ACT

To establish an assessed valuation real property tax in the Virgin Islands of the United States.

May 26, 1936.

[H. R. 8287.]

[Public, No. 616.]

Virgin Islands.  
Establishment of  
assessed valuation real  
property tax.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That it is the policy of Congress to equalize and more equitably to distribute existing taxes on real property in the Virgin Islands of the United States and to reduce the burden of taxation now imposed on land in productive use in such islands.

Based on actual  
value.

Uniform rate in each  
municipality.

SEC. 2. For the calendar year 1936 and for all succeeding years all taxes on real property in the Virgin Islands shall be computed on the basis of the actual value of such property and the rate in each municipality of such islands shall be the same for all real property subject to taxation in such municipality whether or not such property is in cultivation and regardless of the use to which such property is put.

Provisional rate.

President to pre-  
scribe regulations if no  
municipal levy, etc.

SEC. 3. Until local tax laws conforming to the requirements of this Act are in effect in a municipality the tax on real property in such municipality for any such calendar year shall be at the rate of 1.25 per centum of the assessed value. If the legislative authority of a municipality shall fail to enact laws for the levy, assessment, collection, or enforcement of any tax imposed under authority of this Act within three months after the date of its enactment, the President shall then prescribe regulations for the levy, assessment, collection, and enforcement of such tax, which shall be in effect until the legislative authority of such municipality shall make regulations for such purposes.

Deposit of collections.

SEC. 4. All taxes so levied and collected shall be deposited in the municipal treasury of the municipality in which such taxes are collected.

Virgin Islands Com-  
pany.  
Payments by, in lieu  
of taxes.

SEC. 5. The Virgin Islands Company shall pay annually into the municipal treasuries of the Virgin Islands in lieu of taxes an amount equal to the amount of taxes which would be payable on the real property in the Virgin Islands owned by the United States and in the possession of the Virgin Islands Company, if such real property were in private ownership and taxable, but the valuation placed upon such property for taxation purposes by the local taxing authorities shall be reduced to a reasonable amount by the Secretary of the Interior if, after investigation, he finds that such valuation is excessive and unreasonable. The Virgin Islands Company shall also pay into the municipal treasuries of the Virgin Islands amounts equal to the amounts of any taxes of general application which a private corporation similarly situated would be required to pay into the said treasuries. Similar payments shall be made with respect to any property owned by the United States in the Virgin Islands which is used for ordinary business or commercial purposes, and the income derived from any property so used shall be available for making such payments.

Other property  
owned by the United  
States.